RRV (1950) Department.

SERIES.

G.O. No. 99

Dated 11.1.50.

[Despatch Abstract.]

Tax The Madras General Sales Tax (Turnover & Assessment) Rules 1939 - Certain amendments - Notification - Published

GOVERNMENT OF MADRAS.
ABSTRACT:

Tax - The Madras General Sales Tax - (Turnover and Assessment) Rules , 1939 - Certain amendments - Notification - Published.

Revenue Department.

G.O.No.99. Dated 11th January 1950.

Read the following:-

G.O.No.2374, Revenue, dated the 12th September 1939.
Reference from the Board of Revenue, No.T.4030/48-2, dated the 5th February 1949.
Government Memorandum No.7606, N/49-1, dated the 5th April 1949.
Reference from the Board of Revenue, No.A.425/49-1, dated the 5th April 1949.
From the Board of Revenue, No.T.4030/48-4, dated the 18th May 1949..
Government Memorandum No.25390-N/49-2, dated the 2nd July 1949.
Reference from the Board of Revenue No.A.~~3440~~/40/49-3, dated the 11th July 1949.
Reference from the Board of Revenue, No.A.3440/49-2, dated the 9th August 1949.
Reference from the Board of Revenue , No.T.4030/48-5, dated the 10th August 1949.
Reference from the Board of Revenue, No.A.425/49-4, dated the 14th September 1949.

--:--

O R D E R:

The appended notification will be published in the Fort St.George Gazette:-

(BY ORDER OF ETC.)

V.K.Rao,
Deputy Secretary to Government.

To The Board of Revenue(Commercial Taxes).
To the Deputy Commissioner of Commercial Taxes.
To all Commercial Tax Officers (with copies to Deputy Commercial Tax Officers and Assistant Commercial Tax Officers.)
To the Legal Department.
To the Public Works/ Department. /(Information and Publicity)
To the Superintendent, Government Press, for publication of the notification.

.....

APPENDIX.

NOTIFICATION.

In exercise of the powers conferred by section 3, sub-sections (4) and (5) ~~thm~~ of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), His Excellency the Governor of Madras hereby makes the following amendments to the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, published with Revenue Department Notification No.818, dated the 12th September 1939, at pages 1-5 of the Extraordinary issue of the Fort St.George Gazette, dated the 15th September 1939, as subsequently amended:-

AMEMNDMENTS.

In the said rules --

(1) to rule 5-A, the following shall be added as sub-rule (10), namely:-

"(10) Where a certificate of registration granted under these rules is lost or accidentally destroyed, (a) duplicate of the certificate may be issued by the assessing authority on payment of a fee of eight annas";

(2) in rule 18 --

(i) for sub-rule (3), the following sub-rule shall be substituted, namely:-

"(3) Every such manufacturor shall, not later than the last day of every month, submit a statement in Form A-9 to registering authority in respect of the transactions relating to the previous month";

(ii) in sub-rule (3-A), for the portion beginning with the words "If any such manufacturer submits " and ending with the words "particulars required by that sub-rule", the following shall be substituted, namely:--

"If any such manufacturer submits the statement in Form A-9 referred to in sub-rule (3) after the last day of the month or if he omits to furnish any of the particulars required by that Form ";

~~(3) after the last day of the month or if he omits to furnish any of the particulars~~

(3) in Form A, for column (6), the following columns shall be substituted, namely:-

" (6-A) Turnover and description of each class of goods exempt from the tax.	(6-B) Turnover and description of goods in respect of which a rebate of one-half of the tax levied is allowed under section 7.";

(4) in Form A-2, for the sentence beginning with the words "The tax for the months preceding the date of this notice/The tax for the first three quarters of the year 1947-48" and ending with the words " as provided in section 15 of the Madras General Sales Tax Act, 1939, the following shall be ~~substituted~~, substituted, namely:-

"The tax for the months preceding the date of the notice/The tax for the first three quarters of the year 1947-48 and the tax for the months of the last quarter preceding the date of this notice shall be paid ~~xx~~ within 21 days from the date of service of this notice. The tax for the current months shall be paid within 21 days from the date of service of this notice or before the 10th day of the next month whichever is later and the tax for each of the remaining months before the 10th day of the succeeding month
by money order to the undersigned.....
by cheque in favour of the undersigned.....
by remittance into the Government reasury at.....
to the headman of.....
to the tax collector
failing which the amounts will be recovered as if they were arrears of land revenue and you will be liable to fine as provided in section 15 of the Madras General Sales Tax Act, 1939."

(5) in Form A-3, for column (6), the following columns shall be substituted, namely:-

"(6-A) Turnover and description of each class of goods exempt from the tax.	(6-B) Turnover and description of goods in respect of which a rebate of one-half of the tax levied is allowed under section 7.";

(6) ~~in Form A-3, for column (6),~~ after Form A-8, the following form shall be inserted, namely:-

"FORM A-9.

APPLICATION FOR REBATE UNDER RULE 18 OF THE TURNOVER AND ASSESSMENT RULES --(See Rule 18(3)).

To the Assesing Authority.

Sir,

I/We registered manufacturers of groundnut oil at request that I/we may be granted a rebate of tax under Rule 18 of the Madras Gene al Sales Tax (Turnover and Assessment) Rules, 1939, in respect of the sale of oil manufactured by me/us, particulars of which are given below:-

P.T.O.

1. Quantity of groundnut reduced to kernel and/or kernel purchased
2. Purchase rate
3. Total purchase price
~~3.-Total~~
4. Quantity of oil manufactured
5. Quantity sold out of that in column 4
6. Rate at which sold
7. Total sale value
8. Amount of tax paid
9. Quantity of kernel required to yield the oil in column 5
10. Turnover on which rebate to be allowed (column 9 X column 2)
11. Amount of rebate claimed.

NOTE:

(1) Reduce groundnut into kernel as per the following table:-

143 lb. of groundnut is equivalent to 100 lb. of kernel.
100 lb. of kernel is equivalent to 40 lb. of oil.
500 lb. of oil is equivalent to one candy.

(2) In column 1, quantity purchased in the month and if no purchase is made in the month, that made in the last preceding month should be quoted.

(3) Give reasons if the amount in column 10 should exceed that in column 7.

(4) The return should be submitted not later than the last day of every month in respect of the transactions relating to the previous month."

(5) in Forms B and B-2, the words "who will call for it" occurring after the words "to the tax collector" shall be omitted.

Sd/---
/True Copy/

R Thiagarajan 2456

SUPERINTENDENT,
MADRAS RECORD OFFICE, MADRAS.

GH.25.8

25.8